

Message Text

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PAGE 01 ACCRA 02626 241550Z

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ACTION EB-07

INFO OCT-01 AF-06 ISO-00 TRSE-00 /014 W

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FM AMEMBASSY ACCRA

TO SECSTATE WASHDC 7292

USDOC WASHDC

UNCLAS ACCRA 2626

E.O. 11652: N/A

TAGS: BPOB GH

SUBJECT: OBR-MARKETING IN GHANA

REF: (A) STATE 090218 (B) ACCRA A-21

1. INFORMATION ON TAXATION AND BUSINESS ORGANIZATION
CONTAINED IN OBR-69-84 "ESTABLISHING A BUSINESS IN
GHANA" CURRENT WITH FOLLOWING EXCEPTIONS:

- CORPORATE INCOME TAX (PAGE 6) - EXCESS
PROFIT TAX ABOLISHED

-PERSONAL INCOME TAX (PAGE 6-7)
TAX RATES FOR INDIVIDUALS RESIDENT IN GHANA

RATE OF TAX

CHARGEABLE INCOME PESEWAS #

FOR EVERY CEDI OF FIRST 300.00# NIL

" " " " NEXT 240.00 5

" " " " " 480.00 7 1/2

" - " " " 480.00 10

" " " " " 960.00 12 1/2

" " " " " 960.00 15

" " " " " 960.00 20

" " " " " 1,200.00 25

" " " " " 2,400.00 35

" " " " " 2,400.00 45

" " " " " 4,020.00 60

FOR EVERY CEDI EXCEEDING 14,400.00 70

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AT CURRENT RATE OF EXCHANGE CEDI 1 EQUALS 0.87 DOLLAR.

ONE HUNDRED PESEWAS EQUALS 1 CEDI.

- OTHER TAXES (PAGE 7)

AIRPORT TAX FOR INTERNATIONAL FLIGHTS LEAVING
GHANA CEDI 3.00. TAX FOR DOMESTIC FLIGHTS STILL
CEDI 0.50.

CASINO TAX - CHANGE LAST PART 2ND SENTENCE
PARAGRAPH 2 TO "25 PERCENT UPON GROSS REVENUE."
MINING FIRMS -CHANGE FIGURE LAST SENTENCE OF
PARAGRAPH THREE TO 25 PERCENT.

TAX CONCESSIONS (PAGE 7)

CHANGE FIGURES SENTENCE 3 TO 20 PERCENT IN
FIRST YEAR FOR MACHINERY, PLANT FURNITURE,AND
FIXTURES; AND TO 10 PERCENT FOR MACHINERY, AND
7 1/2 PERCENT FOR PLANT FURNITURE AND FIXTURES
THEREAFTER.

2. POUCHING IMMEDIATELY TO USDOC ONE COPY EACH DOCUMENTS
REQUESTED REFTEL A PLUS:

- EXCESS PROFITS TAX (ABOLITION) DECREE,
1974 (N.R.C.D. 103)
- EXCESS PROFITS TAX ACT, 1963, (NO. 211)
- GENERAL INFORMATION ON TAXATION IN GHANA
(CENTRAL REVENUE DEPARTMENT)
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